

Instructions for Form FTB 3588

Payment Voucher for LLC Electronically Filed (e-filed) Returns

General Information

Use form FTB 3588, Payment Voucher for LLC e-filed Returns, to pay the fee only if the Limited Liability Company (LLC) meets all of the following:

- Files its tax return electronically
- Has a balance due
- Remits payment with a check or money order

Round Cents to Dollars – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

Private Mail Box – Include the Private Mail Box (PMB) in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Specific Instructions

Is form FTB 3588 preprinted with the LLC's information?

Yes. Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- LLC's name
- Doing Business As (DBA)
- Address
- Secretary of State (SOS) file number
- Federal employer identification number (FEIN)
- Amount of payment
- Contact telephone number

If the LLC needs to change the information, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the LLC's name, doing business as (DBA), address, Secretary of State (SOS) file number, federal

employer identification number (FEIN), contact telephone number, and amount of payment in the space provided. Print the LLC's name and address in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink.

Verify that the following information is complete:

- LLC's name
- DBA
- Address
- SOS file number
- FEIN
- Amount of payment
- Contact telephone number

The information on form FTB 3588 should match the information that was electronically transmitted to the Franchise Tax Board (FTB) and the information printed on the paper copy of the 2008 Form 568, Limited Liability Company Return of Income.

3. Make the check or money order payable to the "Franchise Tax Board." Write the LLC's SOS file number or FEIN and "2008 FTB 3588" on the check or money order. A penalty may be imposed if the LLC's payment is returned by the bank for insufficient funds.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. Enclose, but do **not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531

Do not send a paper copy of the Limited Liability Company Return of Income to the FTB. Keep it for the LLC's records.

When to Make Payment

If there is a balance due on the 2008 Form 568, send form FTB 3588 with the payment to the address listed under Specific Instructions, item 4.

The tax liability must be paid by the 15th day of the 4th month following the close of the taxable year.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

Penalties and Interest

If the LLC fails to pay its total tax liability by the original due date, the entity will incur a late payment penalty plus interest. To avoid late payment penalties and interest, the tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year. If the entity paid at least 90% of the tax shown on the return by the original due date of the return, but not less than the annual tax, the FTB will waive the penalty based on reasonable cause. However, the imposition of interest is mandatory.

✂ DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE ✂

Fiscal year – File and Pay by the 15TH day of 4th month following the close of the taxable year.

Calendar year – File and Pay by April 15, 2009.

TAXABLE YEAR

CALIFORNIA FORM

2008

Payment Voucher for LLC e-filed Returns

3588 (e-file)

For calendar year 2008 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Limited liability company name

Secretary of State (SOS) file number

DBA

FEIN

Address (including suite, room, PO Box, or PMB no.)

City

State

ZIP Code

Contact telephone no.

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**Do not send copy of return
with payment voucher.**

Amount of payment

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6201083

FTB 3588 2008